

**1999 MI-1041****MICHIGAN FIDUCIARY INCOME TAX RETURN**

This form is issued under authority of P.A. 281 of 1967. Filing is mandatory.  
Penalty and interest apply for failure to file (see instructions).

a.	b.	c.
d.		
e.		

Check appropriate box.

- ☐ This is an original return  
☐ This is an amended return

► 1. For 1999, or taxable year beginning \_\_\_\_\_, 1999 and ending \_\_\_\_\_, \_\_\_\_\_.

<b>PART 1 IDENTIFICATION</b>		<b>(Please type or print)</b>	
► 2. Name of Estate or Trust		► 4. Federal Employer Identification Number (FEIN)	
► 3. Name, Address and Title of Fiduciary		<b>Estate Information</b>	
		5a. County	
		5b. Probate File No.	
		5c. Date of Death	
6. FILING STATUS <input type="checkbox"/> 6a. Resident Estate <input type="checkbox"/> 6b. Nonresident Estate		<input type="checkbox"/> 6c. Resident Trust <input type="checkbox"/> 6d. Nonresident Trust	
		<b>Trust Information</b>	
		7. Date Trust Was Created	
<b>PART 2 INCOME AND ADJUSTMENTS</b>			
8. Federal taxable income of fiduciary (from U.S. 1041, line 22)		8. _____ .00	
8a. Federal taxable income of ESBT (from Sec. 641(d) worksheet)		8a. _____ .00	
8b. Total. Add lines 8 and 8a		8b. _____ .00	
<b>Please attach a copy of your U.S. 1041 and supporting schedules</b>			
9. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 44, column D, or Schedule 1, line 41)		9. _____ .00	
10. Total. Combine lines 8b and 9		10. _____ .00	
11. Capital gain/loss adjustment for resident estates or trusts (from Schedule MI-1041D)		11. _____ .00	
12. Taxable income. Combine lines 10 and 11 or enter amount from Schedule 4, line 75		12. _____ .00	
13. Tax. Multiply line 12 by 4.4% (.044)		13. _____ .00	
<b>PART 3 CREDITS AND PAYMENTS</b>			
		Amount	Credit
14. Income tax paid to Michigan cities		14a. _____ .00	14b. _____ .00
15. Public Contributions		15a. _____ .00	15b. _____ .00
16. Community Foundations. Enter code, see pg. 8. <input type="text"/>		16a. _____ .00	16b. _____ .00
17. Homeless/Food Bank Cash Contributions		17a. _____ .00	17b. _____ .00
18. Income tax paid to another state (attach copy of return)		18a. _____ .00	18b. _____ .00
19. Michigan Historic Preservation Credit		19a. _____ .00	19b. _____ .00
20. Total nonrefundable credits (add 14b, 15b, 16b, 17b, 18b and 19b)		20. _____ .00	
21. Income tax. Subtract line 20 from line 13		21. _____ .00	
22. Income tax withheld (attach state copy of W-2)		22. _____ .00	
23. Michigan estimated tax and extension payments		23. _____ .00	
24. 1998 overpayments credited to 1999		24. _____ .00	
25. Add lines 22, 23 and 24		25. _____ .00	
<b>PART 4 BALANCE DUE OR REFUND</b>			
26. If line 25 is less than line 21, enter TAX DUE. Check if MI-2210 is attached. a. <input type="checkbox"/>			
Include interest _____ and penalty _____ if applicable (see inst., p. 5)		► 26. _____ .00	
27. If line 25 is greater than line 21, enter overpayment		27. _____ .00	
28. Amount of line 27 to be credited to your 2000 ESTIMATED TAX		► 28. _____ .00	
29. Subtract line 28 from line 27. This is your REFUND		► 29. _____ .00	

**SCHEDULE 1 NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES AND TRUSTS****Additions**

30. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions .....	30. ....	.00
31. Taxes imposed on or measured by income deducted on U.S. 1041 .....	31. ....	.00
32. Expenses included in U.S. 1041 attributable to income from sources outside of Michigan .....	32. ....	.00
33. Expenses and interest incurred in production of income from U.S. government obligations on U.S. 1041 .....	33. ....	.00
34. Other (attach schedule) .....	34. ....	.00
35. Total additions. Add lines 30 through 34 .....	35. ....	.00

**Subtractions**

36. Income from U.S. government bonds and other obligations to the extent included in federal taxable income .....	36. ....	.00
37. Income attributable to another state. Explain type and source: .....	37. ....	.00
38. Expenses related to obligations of other states not deducted on U.S. 1041 .....	38. ....	.00
39. Other (attach schedule) .....	39. ....	.00
40. Total subtractions. Add lines 36 through 39 .....	40. ....	.00
41. Net Michigan adjustment. Subtract line 40 from line 35 and enter here .....	41. ....	.00

If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9.  
Otherwise complete Schedule 3.

**SCHEDULE 2 NAME AND ADDRESSES OF BENEFICIARIES. Complete if any income is distributed.**

Name of each beneficiary.	Address of each beneficiary. If mailing address differs from home address, give both.	Social Security number of each beneficiary.
42a		
42b		
42c		
42d		

**SIGNATURES AND DECLARATIONS**

<i>I declare, under penalty of perjury, that the information in this return and attachments is true and complete to the best of my knowledge.</i>  <input type="checkbox"/> <i>I authorize Treasury to discuss this claim and attachments with the preparer.</i> <input type="checkbox"/> <i>Do not discuss this claim with the preparer.</i>		<i>I declare, under penalty of perjury, that this return is based on all information of which I have knowledge.</i>  Preparer's Signature, Address, Phone and ID No.
Signature of Fiduciary or Officer Representing Fiduciary	Date	

**This return is due April 17, 2000 or on the 15th day of the fourth month after the close of your tax year.**

**Mailing:** Make check payable to "State of Michigan." Write the estate's or trust's FEIN and "1999 MI-1041" on the front of the check. Mail return with payment (if applicable) to: Michigan Department of Treasury, Lansing, Michigan 48922.

**EXPLANATION of CHANGES (If you checked the amended box on the front, please complete this section)**

Explain changes to income, deductions and credits. Show computations in detail and attach a copy of the amended U.S. 1041 and all supporting schedules.

**SCHEDULE 3 BENEFICIARIES' AND FIDUCIARY'S SHARE OF NET MICHIGAN ADJUSTMENTS FOR  
RESIDENT ESTATES OR TRUSTS**

Column A  Beneficiary Identification from Schedule 2	Column B Federal Distributable Net Income		Column C  Percent of Column B	Column D Allocation of Net Michigan Adjustment (Multiply amount on line 41 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, Etc.; Location of Property, Etc.)	Amount		
43. Beneficiaries ( )			%	
( )			%	
( )			%	
( )			%	
44. Fiduciary's Share			%	
45. Total			100%	

Schedule 4 on page 4 must be completed for nonresident estates and trusts.

Schedule 5 on page 4 must be completed for resident or nonresident estates and trusts if capital gains/losses were distributed to beneficiaries and a Michigan *Adjustments of Capital Gains and Losses* (form MI-1041D) was filed.

*Continued on page 4.*

**SCHEDULE 4 COMPUTATION OF MICHIGAN TAXABLE INCOME FOR NONRESIDENT ESTATES OR TRUSTS**

Income Allocation: Attach all applicable federal schedules (see instructions on page 7).		Column A Total	Column B Michigan	Column C Non-Michigan
<b>Income</b> (from U.S. 1041)				
46. Interest income .....	46.			
47. Dividends .....	47.			
48. Business income/loss .....	48.			
49. Capital gain/loss (complete form MI-1041D) .....	49.			
50. Rents, royalties, partnerships, other estates and trusts, etc. ....	50.			
51. Farm income/loss .....	51.			
52. Ordinary gain/loss from U.S. 4797 (see instructions) .....	52.			
53. Other income (state nature of income) .....	53.			
54. <b>Total income</b> (add lines 46 through 53) .....	54.			
<b>Deductions</b> (from U.S. 1041)				
55. Interest .....	55.			
56. Taxes .....	56.			
57. Fiduciary fees .....	57.			
58. Charitable deduction .....	58.			
59. Attorney, accountant, and return preparer fees .....	59.			
60. a. Other deductions NOT subject to 2% floor .....	60a.			
b. Allowable misc. itemized deductions subject to 2% floor .....	60b.			
61. <b>Total</b> (add lines 55 through 60b) .....	61.			
62. Adjusted total income/loss (subtract line 61 from 54) .....	62.			
63. Income distribution deduction .....	63.			
64. Estate tax deduction (including certain generation-skipping taxes) ..	64.			
65. Exemption .....	65.			
66. <b>Total deductions</b> (add lines 63 through 65) .....	66.			
67. Total income of fiduciary (subtract line 66 from line 62) .....	67.			
68. If line 49 is a loss, enter amounts here as positive figures .....	68.			
69. If line 49 is a gain, enter amounts here as negative figures .....	69.			
70. Income of fiduciary excluding capital gain/loss Combine lines 67 through 69 .....	70.			
71. Michigan income (excluding capital gains and losses) from line 70, column B .....	71.			.00
72. Taxes imposed on or measured by Michigan income deducted on U.S. 1041 .....	72.			.00
73. <b>Total</b> (add lines 71 and 72) .....	73.			.00
74. Fiduciary's share of <b>Michigan</b> gain/loss from MI-1041D (see instructions) .....	74.			.00
75. Income taxable to fiduciary. Combine lines 73 and 74. Enter here and on page 1, line 12 .....	75.			.00

**SCHEDULE 5 CAPITAL GAIN/LOSS DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED**

Column A Beneficiary Identification from Schedule 2	Column B Federal Gain or Loss	Column C Michigan Gain or Loss
76. Beneficiaries ( )		
( )		
( )		
( )		
77. Total		